Docket No.: 60188-761 PATENT

THE LIGHTED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Customer Number: 20277

Toshitaka TATSUNARI

Confirmation Number: 3092

Application No.: 10/790,858

Group Art Unit: 2818

Filed: March 03, 2004

Examiner: Thao P. LE

For: SEMICONDUCTOR DEVICE AND METHOD FOR FABRICATING THE SAME

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

X

Transmitted herewith is an Amendment in the above-identified application.

No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27 Also attached: Information Disclosure Statement with PTO 1449

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	18	21	0	\$50.00 =	\$0.00
Independent Claims	4 .	4	0	\$200.00 =	\$0.00
		Multiple claims newly presented			\$0.00
		Fee for extension of time			\$0.00
		Information Disclo	Information Disclosure Statement		
		Total of Above Calculations			\$180.00

Please charge my Deposit Account No. <u>500417</u> in the amount of \$180.00. An additional copy of this transmittal sheet is submitted herewith.

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

Michael E. Fogarty

Registration No. 76,139

Please recognize our Customer No. 20277 as our correspondence address.

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Date: January 19, 2005